

EXHIBIT 5
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BIG SKY ON THE BIG SCREEN ACT

Aggregated Tax Credit Issued by Year

Tax Year	Number of Productions	Approved Credit Amount	Credit Refunded	Unused Credit
2005	7	48,258	2,702	45,556
2006	15	213,192	191,446	21,746
2007	16	181,880	50,863	131,017
2008	22	28,729	---	28,729
Total		\$472,058	\$245,011	\$227,048

The Big Sky on the Big Screen Act - Tax Impact Study for "A Plumm Summer"

When the movie "A Plumm Summer" was shot in Montana in the summer 2006, the production company spent over \$734,000 on such items as hotel rooms, meals, car and equipment rentals, and building materials. Payroll for the in-state employees, subcontractors and out-of-state workers totaled \$761,000. These activities impacted employment and tax collections in the state.

An additional 19 employees were supported by the expenditures associated with the filming of the movie. These included waiters and waitresses, retail sales personnel and even health care employees. These employees earned \$970,000 in wages and salaries and paid \$40,000 in individual income taxes. For those workers directly paid by the production company, they paid \$45,000 in individual income taxes.

A wide range of businesses realized increased sales from the production of the movie. In total, these businesses paid approximately \$3,100 in corporate taxes on the sales. Other taxes paid include the lodging taxes (4% and 3% for a total of 7%) and car rental taxes (4%). The total lodging taxes paid equaled \$6,700 while the car rental tax was \$1,500. With an average gasoline price of \$2.98 during the summer of 2006 plus Montana's gasoline tax 46.2 cents per gallons resulted in \$6,200 in gas tax collections. Lastly, business property taxes attributed to the expenditures from the production of the film equals \$52,000.

Over the duration of the filming, economic activity in the state increased by \$2.0 million. Economic activity is measured by the Gross Domestic Product of a state or the nation. In 2006, Montana's GDP was \$32.0 billion.

The table below summarizes the tax impact of 'A Plumm Summer.'

Tax Impact of Filming of the Movie "Plumm Summer"

Tax	Total
Individual Income Taxes	\$ 85,000
Property Taxes*	\$ 52,000
Corporate Profit Taxes	\$ 3,100
Lodging Tax	\$ 6,700
Car Rental Tax	\$ 1,500
Gasoline Tax	\$ 6,200
TOTAL TAX PAID	\$ 154,500
Total Estimated Tax Credit earned by the production company	\$ 137,300
Positive Tax Impact for Montana	\$ 17,200

* From IMPLAN

Compiled by Census and Economic Information Center